

Maine Revised Statutes

Title 5: ADMINISTRATIVE PROCEDURES AND SERVICES

Chapter 148-C: MAINE UNIFORM ACCOUNTING AND AUDITING PRACTICES ACT FOR COMMUNITY AGENCIES

§1660-D. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1995, c. 402, Pt. C, §2 (NEW).]

1. Agreement. "Agreement" means a legally binding written document between 2 or more parties, including, but not limited to, a document commonly referred to as an accepted application, proposal, prospectus, contract, grant, joint or cooperative agreement, purchase of service or state aid.

[1995, c. 402, Pt. C, §2 (NEW) .]

2. Agreement funds; agreement funding. "Agreement funds" or "agreement funding" means all agreement funds received by a community agency from the department. It includes state and federal pass-through funds.

[1995, c. 402, Pt. C, §2 (NEW) .]

3. Commissioner. "Commissioner" means the Commissioner of Health and Human Services, who has responsibility for the administration of this chapter.

[2005, c. 397, Pt. A, §6 (AMD) .]

4. Community agency. "Community agency" means any public or private nonprofit organization, firm, individual, partnership or business corporation operated for profit that:

A. Operates a social service program at the community level; [1995, c. 402, Pt. C, §2 (NEW) .]

B. Receives public funds, either directly or indirectly, from one or more state departments or agencies; [1995, c. 402, Pt. C, §2 (NEW).]

C. Is not an administrative unit of the Federal Government or State Government; and [1995, c. 402, Pt. C, §2 (NEW).]

D. Is not exclusively a health care facility within the meaning of Title 22, section 382, subsection 6. [1995, c. 402, Pt. C, §2 (NEW).]

[1995, c. 402, Pt. C, §2 (NEW) .]

5. Community agency fiscal year. "Community agency fiscal year" means the fiscal year of a community agency commencing on or after July 1, 1995.

[1995, c. 402, Pt. C, §2 (NEW) .]

6. Department. "Department" means the Department of Health and Human Services as well as other departments and agencies of State Government approved for inclusion in this chapter by the commissioner.

[2003, c. 2, §4 (COR) .]

7. Department examination. "Department examination" means actions determined to be necessary by the department's audit division, including, but not limited to, analyses or testing of reported agreement balances and transactions, provision of internal control systems and compliance with rules. Examinations conducted by the department may be of a limited scope basis and need not be done in accordance with government auditing standards.

[1995, c. 402, Pt. C, §2 (NEW) .]

8. Department review. "Department review" means a review by the department of a community agency's submitted annual financial statement report. Review may include desk or quality control reviews or such other reviews as the department may establish by rule. Reviews are done for the purpose of accepting or rejecting the audit submission for federal and state department purposes or for the purpose of financially closing out the agreements for the department.

[1995, c. 402, Pt. C, §2 (NEW) .]

9. Dollar threshold. "Dollar threshold" means a funding limit that is set to determine how a community agency will be held accountable for agreement receipts of state and federal funds from the department. This term governs the community agency's annual reporting requirements for agreement expenditures and it is measured on an entitywide basis based on the community agency fiscal year.

[2005, c. 519, Pt. SS, §1 (AMD) .]

10. Entitywide financial reporting. "Entitywide financial reporting" means financial statements and agreement supplemental schedules of a community agency prepared based on its fiscal year. At a minimum, the supplemental schedules of the agreements must identify revenues and expenditures for each agreement.

[2005, c. 519, Pt. SS, §1 (AMD) .]

11. Federal audit. "Federal audit" means an audit made pursuant to the federal Office of Management and Budget Circular A-133 or any subsequent revisions.

[2005, c. 519, Pt. SS, §1 (AMD) .]

12. Federal funds. "Federal funds" means all federal funds received by a community agency and not just those agreements received from the department. It includes federal direct, indirect and pass-through funds from all sources.

[1995, c. 402, Pt. C, §2 (NEW) .]

13. Generally accepted accounting principles. "Generally accepted accounting principles" means uniform minimum standards and guidelines for financial accounting and reporting ordinarily employed by skilled accountants and agreed upon by authoritative practitioners of recognized professional standing, such as the American Institute of Certified Public Accountants and other recognized professional bodies.

[1995, c. 402, Pt. C, §2 (NEW) .]

14. Government auditing standards. "Government auditing standards" means auditing standards promulgated by the Comptroller General of the United States that are applicable to financial audits.

[2005, c. 519, Pt. SS, §1 (AMD) .]

15. Independent public accountant. "Independent public accountant" means a person who complies with government auditing standards and who is one of the following:

A. A licensed certified public accountant or person working for a licensed certified public accounting firm; or [1995, c. 402, Pt. C, §2 (NEW).]

B. A public accountant licensed on or before December 31, 1970 or a person working for a public accounting firm licensed on or before December 31, 1970. [1995, c. 402, Pt. C, §2 (NEW).]

[1995, c. 402, Pt. C, §2 (NEW) .]

16. Nonparticipating department. "Nonparticipating department" means a department or division of State Government other than one defined as a department in this section that has not been approved for inclusion in this chapter by the commissioner.

Nonparticipating departments may not impose audit requirements or agreement compliance and cost criteria to an agreement with a community agency that do not conform to the requirements of this subsection and its subsequent rules.

[1995, c. 402, Pt. C, §2 (NEW) .]

17. Nonprofit organization. "Nonprofit organization" means any agency, institution or organization that consists of or is owned and operated by one or more corporations or associations no part of the net earnings of which inures, or may lawfully inure, to the benefit of any private shareholder or individual.

[1995, c. 402, Pt. C, §2 (NEW) .]

18. Public. "Public" means a municipal, county or other governmental body that is a political subdivision within the State.

[1995, c. 402, Pt. C, §2 (NEW) .]

19. Risk pool. "Risk pool" means utilizing and assessing risk factors for determining the need for an examination of an agreement. Such risk factors may include the value of the agreement and the prior and current community agency historical profile.

[1995, c. 402, Pt. C, §2 (NEW) .]

20. Social service. "Social service" means any social services program funded in whole or in part through an agreement issued by the department. Medicaid funding is excluded unless specifically identified as a social service program in an agreement award.

[1995, c. 402, Pt. C, §2 (NEW) .]

SECTION HISTORY

RR 1995, c. 2, §5 (COR). 1995, c. 402, §C2 (NEW). 1997, c. 393, §A8 (AMD). 2001, c. 354, §3 (AMD). RR 2003, c. 2, §4 (COR). 2005, c. 397, §A6 (AMD). 2005, c. 519, §SS1 (AMD).

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